

Baker Tilly Virchow Krause, LLP

125 Baylis Road

Melville, NY 11747

Telephone: (631) 752-7400

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Ellen Labita, Partner

Catherine Petercsak, Manager

*Tax Accountants to the Debtor and Debtor-
in- Possession***UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
DOWLING COLLEGE,	:	
f/d/b/a DOWLING INSTITUTE,	:	Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:	
ASSOCIATION,	:	
f/d/b/a CECOM,	:	
a/k/a DOWLING COLLEGE, INC.,	:	
Debtor.	:	

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**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES
FOR REVIEWING APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT
OF EXPENSES FILED UNDER 11 U.S.C. § 330 FOR THE FIRST INTERIM FEE
APPLICATION OF BAKER TILLY VIRCHOW KRAUSE, LLP, TAX
ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN POSSESSION**

Name of Applicant:	Baker Tilly Virchow Krause, LLP
Compensation Period:	September 27, 2017 to May 31, 2018
Role in This Case:	Tax Accountants to the Debtor and Debtor in Possession
Current Application:	
Total Fees Requested for the Compensation Period:	\$25,000.00
Total Expenses Requested for the Compensation Period:	\$0
Total Sought:	\$25,000.00
Petition Date:	November 29, 2016

Retention Date:	September 27, 2017
Date of Order Approving Employment:	October 17, 2017
Blended Rate in this Application for All Tax Accountants:	\$309.21
Compensation Sought in this Application Already Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed:	\$10,000.00
Expenses Sought in this Application Already Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed:	\$0
Are any rates higher than those approved or disclosed at retention?	No.

This is an: X interim _____ final application.

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Melville, NY 11747

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**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
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DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**APPLICATION OF BAKER TILLY VIRCHOW KRAUSE, LLP,
TAX ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN
POSSESSION FOR A FIRST INTERIM ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR
THE PERIOD OF SEPTEMBER 27, 2017 THROUGH MAY 31, 2018**

**TO THE HONORABLE ROBERT E. GROSSMAN,
UNITED STATES BANKRUPTCY JUDGE:**

Baker Tilly Virchow Krause, LLP (“BTVK”), tax accountants to Dowling College, debtor and debtor- in-possession in the above-captioned chapter 11 case (the “Chapter 11 Case”), as and for its application (“Application”) for a first interim allowance of compensation for services rendered and reimbursement of expenses for the period of September 27, 2017 through May 31, 2018, pursuant to 11 U.S.C. §§ 330(a) and 331, and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), respectfully sets forth and represents as follows:

INTRODUCTION

1. This application is respectfully submitted by BTVK for a first allowance of compensation and reimbursement of expenses for all services rendered to the Debtor from September 27, 2017 through May 31, 2018 (the “First Interim Compensation Period”), as follows:

Total Fees Requested for the First Interim Compensation Period:	\$25,000.00
Total Expenses Requested for the First Interim Compensation Period:	<u>\$0</u>
Total Sought:	\$25,000.00

2. During the First Interim Compensation Period, BTVK committed a total of 80.85 hours of professional time, resulting in an average hourly billing rate of \$309.21. Copies of the detailed accountant time records for the First Interim Compensation Period are annexed hereto as **Exhibit B** and summaries of the time records broken down by timekeeper and billing task code are annexed as **Exhibits C** and **D**, respectively.

3. Annexed hereto as **Exhibit E** is the certification of Ellen Labita.

JURISDICTION

4. This Court has jurisdiction over this Application by virtue of 28 U.S.C. §§ 157(a) and (b), and 1334(b), and the Administrative Order No. 264 titled “In the Matter of The Referral of Matters to the Bankruptcy Judges” of the United States District Court for the Eastern District of New York (Weinstein, C.J.) dated August 28, 1986.

5. Venue is proper in this district pursuant to 28 U.S.C. § 1409(a) because this proceeding arises in a case under the Bankruptcy Code pending in this district.

BACKGROUND

6. On November 29, 2016 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Eastern District of New York (the or this “Court”).

7. On September 27, 2017, an application to employ BTVK as consultants and tax accountants for the Debtor was filed (the “BTVK Retention Application”) [Docket No. 410]. The BTVK Retention Application was granted by order of the Court dated October 17, 2017 and the retention was approved *nunc pro tunc* to September 27, 2017 (the BTVK Retention Order) [Docket No. 423]. A copy of the BTVK Retention Order is annexed hereto as **Exhibit A**. The BTVK Retention Order approved the retention of BTVK as consultants and tax accountants for the Debtor. This Application seeks compensation for BTVK’s role as tax accountants only. BTVK will file a separate application seeking compensation as consultants to the Debtor at a later date.

8. On December 21, 2016 the Court entered the *Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* (the “Interim Compensation Order”) [Docket No. 117].

9. In accordance with the Interim Compensation Order, BTVK submitted fee statements seeking interim compensation and reimbursement of expenses. During the First Interim Compensation Period, BTVK submitted the following fee statements:

(a) On March 6, 2018 pursuant to the Interim Compensation Order, BTVK served its first fee statement for the period from September 27, 2017 to February 28, 2018 (the “First Fee Statement”). The First Fee Statement sought an allowance of \$12,500 as compensation for services rendered. As of the date hereof, BTVK has received a total of \$10,000 representing payment for 80% of BTVK’s fees pursuant to the First Fee Statement.

(b) On May 29, 2018 pursuant to the Interim Compensation Order, BTVK served its second fee statement for the period from January 1, 2018 to May 29, 2018 (the “Second Fee Statement”). The Second Fee Statement sought an allowance of \$12,500 as compensation for services rendered. As of the date hereof, the time for filing objections to the Second Fee Statement has not passed.

10. BTVK has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these cases. No promises have been received by BTVK as to compensation in connection with this Chapter 11 Case other than in accordance with the provisions of the Bankruptcy Code.

SUMMARY OF SERVICES RENDERED

11. In conformity with the United States Trustee Guidelines For Reviewing Applications For Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, dated January 30, 1996 (the “U.S. Trustee Guidelines”) BTVK has segregated its time entries during the First Interim Compensation Period into the following project categories, which correspond to the major tasks undertaken by BTVK during the same period:

- A. 2015 Dowling College Form 990 Tax Return Filing
- B. 2016 Dowling College Form 990 Tax Return Filing

12. In this section of the Application, BTVK describes, in summary fashion, the services performed during the First Interim Compensation Period by project category.

A. 2015 Dowling College Form 990 Tax Return Filing

13. The “2015 Dowling College Form 990 Tax Return Filing” project category includes time charges by BTVK in relation to time spent for preparation and filing of the Form 990 for the year ended June 30, 2016. On February 9, 2018, the Debtor electronically filed the 2015 Form 990.

14. A total of 42.85 hours amounting to \$13,212.25 in fees were incurred by BTVK during the First Interim Compensation Period, and such amount was discounted to the fixed fee for this project category of \$12,500 in accordance with the BTVK Retention Order.

B. 2016 Dowling College Form 990 Tax Return Filing

15. The “2016 Dowling College Form 990 Tax Return Filing” project category includes time charges by BTVK in relation to time spent for preparation and filing of the Form 990 for the year ended June 30, 2017. On April 27, 2018, the Debtor had electronically filed the 2016 Form 990.

16. A total of 38 hours amounting to \$12,530.00 in fees were incurred by BTVK during the First Interim Compensation Period, and such amount was discounted to the fixed fee for this project category of \$12,500 in accordance with the BTVK Retention Order.

TIME AND DISBURSEMENT RECORDS AND STAFFING

17. The services performed by BTVK for and on behalf of the Debtor in connection with the above matters during the First Interim Compensation Period are detailed and itemized in full in the time and disbursement logs annexed hereto as **Exhibit B**. Set forth on the attached **Exhibit C** is a summary of the persons who performed services on behalf of the Debtor, the hours of services performed by such person, the applicable hourly rate, and the total value of the services performed by each person during the First Interim Compensation Period.

18. The persons at BTVK that assisted the Debtor on the above matters during the First Interim Compensation Period are as follows:

a Ellen Labita, CPA, is a partner at BTVK. Ms. Labita is a member of the American Institute of Certified Public Accountants (“AICPA”). Ms. Labita’s rate of \$600 per hour is reasonable and such rate was Mrs. Labita’s normal and customary rate during the period covered by this Application.

b Troy Marine, CPA, is tax director at BTVK. Mr. Marine is a member of the American Institute of Certified Public Accountants (“AICPA”). Mr. Marine’s rate of \$331.35 per hour is reasonable and such rate was Mr. Marine’s normal and customary rate

during the period covered by this Application.

c. Catherine Petercsak, CPA, is a manager employed by BTVK. Ms. Petercsak is a member of the AICPA. Ms. Petercsak's rate of \$335 per hour is reasonable and such rate was Ms. Petercsak's normal and customary rate during the period covered by this Application.

d. Catherine Borriello, is a staff accountant employed by BTVK. Ms. Borriello is a member of the AICPA. Ms. Borriello's rate of \$150 per hour is reasonable and such rate was Ms. Borriello's normal and customary rate during the period covered by this Application.

19. The total fees for the services rendered in connection with this case during the First Interim Compensation Period amounts to \$25,000.00 based upon a total of 80.85 hours. The blended hourly rate for all services provided during the First Interim Period is \$309.21.

WHEREFORE, BTVK respectfully requests that it be granted a first allowance of compensation for professional services rendered as tax accountants for the Debtor for the First Interim Compensation Period in the amount of \$25,000.00 and such other and further relief as is just.

Dated: New York, New York
June 29, 2018

**BAKER TILLY VIRCHOW KRAUSE,
LLP**

By: /s/ Ellen Labita
Ellen Labita
125 Baylis Road
Melville, New York 11747
Tel: (631) 752-7400
Fax: (631) 752-1742
Email: ellen.labita@bakertilly.com

*Tax Accountants to the Debtor and
Debtor-in- Possession*

Exhibit A

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
DOWLING COLLEGE,	:	
f/d/b/a DOWLING INSTITUTE,	:	Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:	
ASSOCIATION,	:	
f/d/b/a CECOM,	:	
a/k/a DOWLING COLLEGE, INC.,	:	
	:	
	:	
Debtor.	:	

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**ORDER AUTHORIZING THE RETENTION OF
BAKER TILLY VIRCHOW KRAUSE, LLP AS CONSULTANTS TO THE DEBTOR
WITH RESPECT TO DEPARTMENT OF EDUCATION REQUIREMENTS
AND AS TAX ACCOUNTANTS TO THE DEBTOR
NUNC PRO TUNC TO SEPTEMBER 27, 2017**

Upon the application (the “Application”)¹ of Dowling College (the “Debtor”) for an order approving the retention of Baker Tilly Virchow Krause, LLP (“Baker Tilly”) as its consultants with respect to Department of Education requirements, as further described in the proposed engagement agreement (the “DOE Engagement Agreement”) attached to the Application as Exhibit B, and as tax accountants for the purpose of preparing and filing certain federal Tax Returns, as further described in the proposed engagement agreement attached to the Application as Exhibit C (the “Tax Engagement Agreement” and, together with the DOE Engagement Agreement, the “Engagement Agreements”); and upon the Walenchok Declaration attached to the Application as Exhibit D and the Labita Declaration attached to the Application as Exhibit E; and it appearing that Baker Tilly is a disinterested person pursuant to Section 101(14) of the Bankruptcy Code and does not represent an interest adverse to the Debtor’s estate; and the Court having

¹ Capitalized terms used but not defined herein shall have the meanings assigned to them in the Application.

jurisdiction over this matter; and proper and adequate notice of the hearing on the Application (the “Hearing”) having been given as set forth in the Application, and no further notice need be given; and upon the arguments of counsel presented and the evidence adduced at the Hearing; and any objections to the relief requested in the Application having been withdrawn or overruled; and it appearing that the terms and conditions of the employment and compensation of Baker Tilly as set forth in the Engagement Agreements are reasonable and that the relief granted herein is in the best interest of the Debtor’s estate; it is hereby

ORDERED, that the Application is granted as set forth herein; and it is further

ORDERED, that the retention of Baker Tilly as consultants to the Debtor to perform all of the services set forth in the DOE Engagement Agreement, and as tax accountants to the Debtor to perform all of the services set forth in the Tax Engagement Agreement, in each case on the terms set forth in the Application and the Declarations, is hereby approved pursuant to Section 327(a) of the Bankruptcy Code; and it is further

ORDERED, that the compensation to be paid to Baker Tilly shall be subject to the approval of this Court upon notice and a hearing pursuant to Sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules and such other procedures as may be fixed by order of this Court, for professional services rendered and expenses incurred by Baker Tilly; and it is further

ORDERED, that such retention shall be *nunc pro tunc* to September 27, 2017; and it is further

ORDERED, that the Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order; and it is further

ORDERED, that if there is any inconsistency between the terms of this Order, the

Application, the Engagement Agreements and the Declarations, the terms of this Order shall govern.

**Dated: Central Islip, New York
October 17, 2017**



A handwritten signature in black ink, appearing to read "Robert E. Grossman". The signature is fluid and cursive, written over a horizontal line.

**Robert E. Grossman
United States Bankruptcy Judge**

Exhibit B

Dowling College
6/30/16 Tax Return Billing Detail

Date	Staff	Activity	Time	Balance	Detail
11/1/17	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	1.00	335.00	Call with Robert Rosenfeld to go over information to prepare tax return; look into notice received and respond to Robert Rosenfeld along with checklist information.
11/1/17	Borriello, Catherine M.	Prep Return/Workpaper/Workprog/Workplan	4.00	600.00	Entered prior year information in tax return and started organizing tax binder.
11/2/17	Borriello, Catherine M.	Prep Return/Workpaper/Workprog/Workplan	4.00	600.00	Finish organizing tax work papers and entering information into tax return.
11/16/17	Borriello, Catherine M.	Prep Return/Workpaper/Workprog/Workplan	2.50	375.00	Entered open items.
11/27/17	Petercsak, Catherine	Review	4.00	1,340.00	Review tax return.
11/28/17	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	2.00	670.00	Draft email with open items to client.
11/30/17	Borriello, Catherine M.	Prep Return/Workpaper/Workprog/Workplan	1.00	150.00	Update tax return.
12/6/17	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.50	167.50	Call with Ralph Cerullo former CFO to go over questions.
12/11/17	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.10	33.50	Correspond with client on status of open items.
12/13/17	Borriello, Catherine M.	Prep Return/Workpaper/Workprog/Workplan	0.75	112.50	Update tax return with newly obtained information.
1/3/18	Borriello, Catherine M.	Prep Return/Workpaper/Workprog/Workplan	0.50	75.00	Update tax return with additional information.
1/8/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.25	83.75	Call with Ralph Cerullo to discuss final pieces of tax return for FYE 6/30/16.
1/10/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.25	83.75	Call with Robert Rosenfeld on status of FYE 6/30/16 tax return.
1/10/18	Petercsak, Catherine	Review	4.50	1,507.50	Review tax return for additional information; confirm preparer cleared comments. Email client open items list. Review statement of Functional Expenses.
1/15/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	1.00	335.00	Review information client provided and amounts didn't coincide with original crosswalk. Call with Ralph Cerullo to discuss additional questions on tax return.
1/15/18	Labita, Ellen	Review	0.50	300.00	Discuss open items with Catherine Petercsak.
1/16/18	Petercsak, Catherine	Review	1.50	502.50	Update tax return based on conversation with Ralph Cerullo; Adjusted Statement of functional expenses accordingly. Do final review & send open items list to Ralph Cerullo.
1/16/18	Marine, Troy E.	Review	2.50	662.50	Specialty Area review tax return and discuss questions with Catherine Petercsak.
1/16/18	Labita, Ellen	Review	1.50	900.00	Partner review of FYE 6/30/16 return based on answers to open items.
1/16/18	Petercsak, Catherine	Telephone Conference	1.50	502.50	Call with Ralph Cerullo to go over program expense allocation for Part III of tax return; Call with Troy Marine to go over his comments.
1/17/18	Labita, Ellen	Review	2.00	1,200.00	Partner level additional tax return review.
1/18/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	1.25	418.75	Email client list of questions based on Troy Marine & Ellen Labita's specialty area and partner level review.
1/18/18	Labita, Ellen	Review	0.50	300.00	Send/discuss comments with Catherine Petercsak.
1/19/18	Labita, Ellen	Review	0.25	150.00	Review of tax return.
1/23/18	Petercsak, Catherine	Telephone Conference	0.75	251.25	Call with Ralph Cerullo on questions that arose from Troy Marine & Ellen Labita (Specialty Area & Partner Level) comments of tax return.
1/26/18	Petercsak, Catherine	Telephone Conference	1.00	335.00	Call with Ralph Cerullo to discuss open items before call with Robert Rosenfeld; Call with Robert Rosenfeld and Ralph Cerullo to go over status of return.
1/30/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.50	167.50	Update tax return based on answers to questions from Ellen Labita & Troy Marine.
1/30/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.50	167.50	Call with Ralph Cerullo to discuss of schedule I.
2/6/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.50	167.50	Make changes to tax return & email client copy; Correspond with Robert Rosenfeld about e-filing late filing penalty; Look into possible e-file penalty waiver.
2/6/18	Labita, Ellen	Review	0.50	300.00	Final Review of tax return.
2/7/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.25	83.75	Update tax return for prepared by client statement and email client updated draft of tax return along with e-file authorization form.
2/8/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	1.00	335.00	Call with Robert Rosenfeld to go over options for e-filing; Discuss prepared by client statement in Schedule O with Tim Mulcahy & Ellen Labita.
			42.85	13,212.25	
					95% Discount
				12,500	Agree upon tax fee

Dowling College

6/30/17 Tax Return Billing Detail

Date	Staff	Activity	Time	Amount	Detail
1/24/18	Borriello, Catherine M.	Prep Return/Workpaper/Workprog/Workplan	8.00	1,200.00	Prepared 2016 return with fs provided
2/20/18	Petercsak, Catherine	Prep Return/Workpaper/Workprog/Workplan	0.50	167.50	Prepare list of items for 6-30-17 tax return.
2/21/18	Petercsak, Catherine	Prep Return/Workpaper/Workprog/Workplan	0.50	167.50	Put together invoice detail to attach to invoice
3/5/18	Petercsak, Catherine	Telephone Conference	1.50	502.50	-call with Robert about tax penalty notice, billing procedures and obtaining info for FYE 6/30/17. -draft cover letter for claim -call with bankruptcy attorney to go over process for claim
3/5/18	Petercsak, Catherine	Tax Notices and Appeals	1.00	335.00	Draft letter in response to penalty notice
3/6/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.50	167.50	Update cover letter for creditors based on new template attorney provided
3/13/18	Petercsak, Catherine	Tax Notices and Appeals	0.50	167.50	Prepare POA for irs notice & review letter for Robert/neil's comments.
3/14/18	Labita, Ellen	Meetings/Board Meetings/Hearings	0.25	150.00	Discuss penalty letter
3/29/18	Petercsak, Catherine	Review	5.00	1,675.00	Review tax return and draft list of items for client
3/29/18	Petercsak, Catherine	Prep Return/Workpaper/Workprog/Workplan	0.50	167.50	Update tax return for preparer changes
3/29/18	Petercsak, Catherine	Telephone Conference	1.00	335.00	Call with Ralph to discuss questions twice
4/2/18	Petercsak, Catherine	Telephone Conference	0.75	251.25	Call with Robert Rosenfeld to discuss questions on accounts
4/10/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	1.00	335.00	Update tax return based on responses from bob & ralph
4/10/18	Petercsak, Catherine	Review	1.00	335.00	Do final review of tax return.
4/14/18	Labita, Ellen	Review	1.00	600.00	
4/15/18	Labita, Ellen	Review	1.00	600.00	
4/16/18	Labita, Ellen	Review	1.00	600.00	Review comments dsicussion
4/16/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	1.00	335.00	Clear comments from ellen
4/16/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.75	251.25	Draft email of open items from additional review to client
4/17/18	Labita, Ellen	Review	1.00	600.00	Review call with R Rosenfeld
4/17/18	Petercsak, Catherine	Telephone Conference	1.50	502.50	-call with ellen to discuss her questions/comments -call with bob Rosenfeld to discuss Ellen's questions
4/17/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	0.50	167.50	Correspond with Julius on liquidation basis of accounting and look into whether it is required for tax purposes
4/18/18	Petercsak, Catherine	Telephone Conference	0.25	83.75	Call with ralph to discuss reconciliation of endowment fund.
4/19/18	Borriello, Catherine M.	Prep Return/Workpaper/Workprog/Workplan	1.25	187.50	Made changes on tax return
4/20/18	Borriello, Catherine M.	Prep Return/Workpaper/Workprog/Workplan	1.50	225.00	Completed new SOFE, entered everything into axcess; determined new prior period adjustment and corrected any needed changes
4/24/18	Labita, Ellen	Review	0.50	300.00	
4/24/18	Petercsak, Catherine	Review	1.25	418.75	Review tax return based on revised TBs
4/25/18	Petercsak, Catherine	Correspondence/Typing/Processing/Filing	1.00	335.00	correspond with client & ellen on fixed asset discrepancy -update tax return accordingly and send revised draft to ellen.
4/25/18	Labita, Ellen	Review	1.00	600.00	
4/26/18	Petercsak, Catherine	Telephone Conference	0.50	167.50	Call with bob Rosenfeld on questions he had on draft of tax return.
4/27/18	Labita, Ellen	Review	1.00	600.00	review 2016 final
			38.00	12,530.00	

Exhibit C

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI ASSOC	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
	:
Debtor.	:
-----X	

**SUMMARY OF TIME BY TIMEKEEPER FOR FIRST INTERIM FEE
APPLICATION OF BAKER TILLY VIRCHOW KRAUSE, LLP, TAX
ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN POSSESSION
PURSUANT TO BANKRUPTCY CODE SECTIONS 330 AND 331 FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR SEPTEMBER 27, 2017 THROUGH MAY 31, 2018**

Name of Accountant	2017 Hourly Rate	2017 Total Hours Billed	Total Compensation
Ellen Labita, Partner	\$600	12.00	\$7,200.00
Troy Marine, Tax Director	\$331.25	2.50	\$662.50
Catherine Petercsak, Manager	\$335	42.85	\$ 14,354.75
Catherine Borriello, Staff	\$150	23.50	\$ 3,525.00
Subtotal		80.85	\$25,742.25
Less: Discount to arrive at 2015 and 2016 tax returns fixed fee of \$25,000.00			\$ (742.25)
Totals		80.85	\$25,000.00

Exhibit D

Exhibit E

Baker Tilly Virchow Krause, LLP

125 Baylis Road

Melville, NY 11747

Telephone: (631) 752-7400

Facsimile: (631) 752-1742

Ellen Labita, Partner

Catherine Petercsak, Manager

*Tax Accountants to the Debtor and Debtor-
in- Possession*

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re : Chapter 11
:
DOWLING COLLEGE, :
f/d/b/a DOWLING INSTITUTE, : Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI :
ASSOCIATION, :
f/d/b/a CECOM, :
a/k/a DOWLING COLLEGE, INC., :
Debtor. :
-----X

**CERTIFICATION OF ELLEN LABITA REGARDING THE FIRST INTERIM FEE
APPLICATION OF BAKER TILLY VIRCHOW KRAUSE LLP, AS TAX
ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN POSSESSION, FOR AN
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD OF SEPTEMBER 27, 2017 THROUGH MAY 31, 2018**

I, Ellen Labita, hereby certify that:

1. I am a partner with the firm Baker Tilly Virchow Krause, LLP (“BTVK”), which serves as tax accountants to Dowling College, debtor and debtor-in-possession in the above-captioned chapter 11 case (the “Chapter 11 Case”). This Certification is made in support of BTVK’s application (the “Application”) for a first interim allowance of compensation for services rendered and reimbursement of expenses for the period of September 27, 2018 through May 31,

2018, in compliance with General Order 613, Guidelines for Fees and Disbursements for Professionals in Eastern District of New York Bankruptcy Cases, effective as of June 10, 2013 (the “General Order”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), and this Court’s Order Pursuant to 11 U.S.C. §§ 105(A) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 117] (the “Interim Compensation Order” and together with the General Order, UST Guidelines and the Large Case Guidelines, the “Guidelines”).

2. I certify that:

a. I have read the Application;

b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and expenses sought fall within the Guidelines;

c. The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by BTVK and generally accepted by BTVK’s clients; and

d. In providing the reimbursable services reflected in the Application, BTVK did not make a profit on those services, whether performed by BTVK in-house or through a third party.

3. With respect to Section B(2) of the General Order, I certify that BTVK has complied with the provisions requiring it to provide to the Debtor, the U.S. Trustee for the Eastern District of New York, and the Creditors’ Committee a statement of BTVK’s fees and expenses accrued during previous months.

4. With respect to Section B(3) of the General Order, I certify that the Debtor, the U.S. Trustee for the Eastern District of New York and the Creditors’ Committee are each being

provided with a copy of the Application and this Certification.

Dated: New York, New York
June 29, 2018

**BAKER TILLY VIRCHOW KRAUSE,
LLP**

By: /s/ Ellen Labita
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*Tax Accountants to the Debtor and
Debtor-in- Possession*